

ELIMINATION OF DEATH TAX IS RIGHT FOR AMERICA

(Mr. HUTCHINSON asked and was given permission to address the House for 1 minute.)

Mr. HUTCHINSON. Mr. Speaker, Benjamin Franklin said that the only thing certain in life were death and taxes, but I do not even think Ben Franklin could have foreseen that death and taxes would eventually come hand in hand. Yet, for too many years, the death tax has been punishing Americans simply for dying.

Because of the death tax, many Americans are denied the opportunity to pass on their life's work to their children or grandchildren. This unfair tax is especially hard on small business owners and farmers. Nine out of 10 American businesses are owned by families, and these families should have the right to keep their business. In Arkansas, because of the death tax, many farmers and small business owners must take out expensive life insurance policies to help their families cope with the tax burden. Instead of enjoying their retirement years, these Arkansans must worry about the government taxing their family into the ground.

This week, the House will be voting on the Death Tax Elimination Act, a bill that is long overdue. Eliminating the death tax is the right thing to do for American families, American farmers, and American small business owners.

AMERICANS NEED AFFORDABLE, QUALITY DAY CARE

(Mrs. MALONEY of New York asked and was given permission to address the House for 1 minute.)

Mrs. MALONEY of New York. Mr. Speaker, in 7 out of 10 families, both parents work. The supply of day care is not adequate to the need. In New York City alone, over 37,000 families are on the waiting list for subsidized day care.

Yesterday, I joined Vice President GORE, Mrs. Gore, and Rosie O'Donnell at a day care center in my district where Vice President GORE outlined his plans to expand access and quality of day care. Vice President GORE would help parents afford child care by expanding the child care tax credit for families with two working parents and where one parent stays at home. He would increase the child care development block grant so that more families could afford child care. His Ready to Learn plan would provide funding for States that develop better training and raise standards.

Mr. Speaker, difficult challenges require creative solutions. The Vice President's plan, his 4-year plan, would expand affordable, available, quality day care.

TAX ON DYING SHOULD BE REPEALED

(Mr. PITTS asked and was given permission to address the House for 1

minute and to revise and extend his remarks.)

Mr. PITTS. Mr. Speaker, I rise to request truth in advertising.

Is America not the land of opportunity? Is not the sweat of our brow, the work of our hands supposed to be all that is required to succeed in this country? Well, that may be the case until the farm or the family business is ready to be passed to the next generation.

A family-owned farm or business stands to lose more than half of everything to the Federal estate tax, which is really a tax on death. Mr. Speaker, 70 percent of families are forced to sell or abandon businesses after one generation because of death taxes. Only 13 percent survive to the third generation.

Farmland is disappearing in America by millions of acres. Mr. Speaker, how can we expect the people to work hard and achieve the American dream if we are just going to take it from them in the end?

When a business closes, jobs are lost; on an average, 30 jobs for every small business liquidated due to death taxes. Our national productivity suffers. On the other hand, 60 percent of business owners say they would add jobs if the estate tax was repealed, and that is just what we ought to do.

Mr. Speaker, let us get rid of this terrible tax on dying.

WORLD TRADE ORGANIZATION SIDES WITH JAPAN ON ILLEGAL STEEL DUMPING

(Mr. TRAFICANT asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. TRAFICANT. Mr. Speaker, the World Trade Organization ruled that an 84-year-old American law duly passed by Congress, designed to stop illegal dumping was, in fact, no longer legal. The WTO sided with Japanese steel imports saying that the American law is a violation of international trade.

Unbelievable. Illegal steel-dumping is killing America, and these sons of bachelors, believe me, side with Japan dumping.

Beam me up, Mr. Speaker. I thought America won the war. I yield back a \$320 billion trade deficit, most of it going to Japan, and the Chinese Red Army.

PRESERVE THE AMERICAN DREAM BY VOTING TO REPEAL DEATH TAX

(Mr. BARTLETT of Maryland asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. BARTLETT of Maryland. Mr. Speaker, in a movie called Meet Joe Black, Death disguises himself as a young man named Joe Black so as to better observe life on Earth. While

watching a dinner party, one guest remarks to another that the only 2 certainties in life are death and taxes. Joe Black responds, death and taxes, what an interesting pairing.

For years, the IRS has thought so too. Americans are currently subjected to the death tax, a law that taxes families up to 60 percent of their loved one's savings, or the worth of their farm or family business, upon their death. This unfair tax prevents more than 70 percent of America's small businesses and family farms being passed from one generation to the next.

This week, the House will vote on legislation to repeal the death tax. I urge my colleagues to support preserving the American dream by voting to end the death tax.

□ 1015

BIPARTISAN HATE CRIMES PREVENTION ACT

(Mr. LAMPSON asked and was given permission to address the House for 1 minute.)

Mr. LAMPSON. Mr. Speaker, I rise today in support of a bipartisan Hate Crimes Prevention Act and also to mark the second anniversary of the murder of James Byrd in Jasper, Texas. We must continue to fight to end the racial stereotypes that create misunderstanding and prejudice that lead to such acts of violence. Congress must work to change attitudes, laws, and institutions for the good of all Americans and reject the voices of hate and separatism.

By passing H.R. 1082, Congress can reaffirm our Nation's commitment to the true American dream: an integrated society rich in diversity and open equally to all. Thank goodness that we no longer see signs that read "white" and "colored." The voters' booth and the schoolhouse door now swing open for everyone. However, while much has been accomplished, more needs to be done.

Mr. Speaker, we cannot rest until we solve the oldest, most stubborn, most painful challenge of our Nation: the continuing challenge of race. We must not be finished with seeking peace or justice or freedom equality, human dignity or reconciliation. We must continue to cry out for equality and justice. Because if we are silent, another innocent citizen like James Byrd, Jr., may be brutally beaten or savagely murdered.

We must not rest, nor must we fail to act. Passing H.R. 1082 will be a victory for every American and bring our Nation one step closer to the American dream. Mr. Speaker, it is a Federal crime to seize an automobile. Let us make it one to kill a man because of the color of his skin.

REPEAL OF THE DEATH TAX

(Ms. DUNN asked and was given permission to address the House for 1